

Schedule A – Itemized Deductions

US Schedule A		Itemized Deductions	
Name: <input type="text"/>		SSN: <input type="text"/>	
Medical and Dental Expenses			
1	Unreimbursed medical and dental expenses		0.
2	Amount from Form 1040, line 38	0.	
3	Multiply line 2 by 10%. If the taxpayer or spouse was born before January 2, 1949, multiply line 2 by 7.5% instead	0.	
4	Subtract line 3 from line 1		0.
Taxes You Paid			
5	State and local taxes. Only one box can be checked.		
a	<input type="checkbox"/> Income taxes	0.	
b	<input type="checkbox"/> General sales tax	0.	0.
6	Real estate tax remainder from Form 8829	0.	
	Real estate tax remainder from part rental worksheets	0.	
	Real estate taxes on your principal residence, not listed above TSJ: <input type="text"/>	0.	
	Other real estate taxes you paid, not listed elsewhere in this tax return TSJ: <input type="text"/>	0.	0.
7	Personal property tax remainder from business vehicle worksheet	0.	
	Personal property taxes, not listed above TSJ: <input type="text"/>	0.	0.
8	Other taxes		
	Type <input type="text"/> TSJ: <input type="text"/>	0.	0.
9	Add lines 5 through 8		0.
Interest You Paid			
10	Home mortgage interest remainder from Form 8829	0.	
	Home mortgage interest remainder from part rental worksheets	0.	
	Form 8396 credit, if applicable TSJ: <input type="text"/>	0.	
	Home mortgage interest and points from Form 1098, not listed above TSJ: <input type="text"/>	0.	0.
11	Home mortgage interest not reported on Form 1098. If paid to an individual, show the person's name, ID number, and address.		
	Individual's name <input type="text"/>		
	ID number <input type="text"/>		
	Address <input type="text"/>		
	Amount TSJ: <input type="text"/>	0.	0.
12	Points not reported on Form 1098 TSJ: <input type="text"/>	0.	
13	Total mortgage insurance premiums TSJ: <input type="text"/>	0.	
	Allowed mortgage insurance premiums	0.	
14	Investment interest. Attach Form 4952, if required TSJ: <input type="text"/>	0.	
15	Add lines 10 through 14		0.

Link to Itemized Detail sheet from Sch A, line 1 for breakout of medical expenses. Some senior residences have amount in the monthly cost which is a medical expense.

Link to F/S Tax Paid to enter state and local taxes paid during the tax year in addition to income tax withheld.

Always Link to sales tax, complete the worksheet, and the software will give the taxpayer the most beneficial deduction.

If taxpayers purchased home in tax year, they may not be able to deduct all Real Estate Taxes (see Publication 17, Real Estate Taxes for more information).

Enter Vehicle License registration fee if based on value under Personal Property Taxes.

Enter amount from Form 1098, box 1 (and box 2, if applicable). If there are multiple mortgages, link to scratch pad to enter each interest item.

Points from refinancing must be spread over life of mortgage unless used to remodel (see Publication 17, Points).

Loan origination fee from closing statement entered here if not included as points in line 10.

Note: For 2014, medical and dental ceiling percentage is 10% unless 65 or older.

Schedule A – Itemized Deductions (continued)

Gifts to Charity		
16	Gifts by cash or check	0.
17	Other than by cash or check	0.
18	Carryover from prior year	0.
19	Add lines 16 through 18	0.
Casualty and Theft Losses		
20	Casualty or theft loss(es). Attach Form 4684	0.
Job Expenses and Most Other Miscellaneous Deductions		
21	Unreimbursed employee expenses - job travel, union dues, job education, etc. Amount from Form 2106 or 2106-EZ	0.
List expenses not included on Form 2106 or 2106-EZ below. If you need more space, F9 to link to the statement. Do not include amounts from Form 2106 / 2106-EZ on the statement.		
Type	TSJ:	Amount
Line 21 amount for state returns	0.	0.
22	Tax preparation fees	0.
23	Other expenses - investment expense, safe deposit box, etc. Type	0.
**Schedules K-1 and Forms 4684 and 4797 amounts transfer here. If you are using a statement, check here <input type="checkbox"/> AND manually enter: 0. on the statement.		
24	Add lines 21 through 23	0.
25	Amount from Form 1040, line 38	0.
26	Multiply line 25 by 2%	0.
27	Subtract line 26 from line 24	0.
Line 27 amount for state returns		
Other Miscellaneous Deductions		
28	Type	0.
***Amount		
***Schedules K-1, Forms 4684, 4797, 2106, 2106EZ, and W2G losses add in here. If you are using a statement, check here <input type="checkbox"/> AND manually enter: 0. on the statement.		
Line 28 amount for state returns		
Total Itemized Deductions		
29	Is the adjusted gross income over \$150,000? <input checked="" type="checkbox"/> No. The deduction is not limited. Total of lines 4 through 28. <input type="checkbox"/> Yes. Deductions may be limited. See the worksheet below.	0.
Total allowed itemized deductions		
Line 29 amount for state returns		
30	If you elect to itemize deductions even though they are less than the standard deduction, calculated from Form 1040, page 2	<input type="checkbox"/>
Worksheet for Itemized Deductions		
	Federal	State
1 Total itemized deductions	0.	0.
2 Gambling losses 0. lines 4, 14, and 20	0.	0.
3 Subtract. If -0-, line 1 is entered on line 29 above	0.	0.
4 Multiply worksheet line 3 by 80%	0.	0.
5 Form 1040, line 38	0.	0.
6 \$300,000 if married filing jointly or qualifying widow(er), \$250,000 if single, \$275,000 if head of household, or \$150,000 if married filing separately	0.	0.
7 Subtract. If -0-, line 1 is entered on line 29 above	0.	0.
8 Multiply worksheet line 7 by 3%	0.	0.
9 Smaller of worksheet line 4 or line 8	0.	0.
10 Subtract line 9 from line 1. Entered on line 29 above	0.	0.

Link to Itemized Detail sheet from Sch A

Casualty and Theft Losses **out-of-scope**.

Link to Form 2106 or Form 2106-EZ.

Hint: (Military Certification only), On the entry screen for Form 2106 page 1, there is a box at the bottom for "Minister, QPA, FBO, RC, and Impairment Related Work Expenses." On the line to the right of RC, enter the portion of the amount from Line 10 of Form 2106 that is due to reservist travel expenses over 100 miles. You can link from the entry field to a scratch pad to add up the separate items (vehicle expenses, lodging and 50% of food) if you wish. The software will carry the "RC" reservist expenses to line 24 on the front of Form 1040, and the remainder to line 21 of Schedule A.

Link to misc deductions Sch A, line 23.

Schedule A Nondeductible Items

- **Medical:** cosmetic surgery; funeral/burial; nonprescription drugs (except insulin) or prescribed drugs which were purchased over the counter; weight loss program not prescribed; diet food.
- **Taxes:** fees/licenses (drivers, marriage, dog); assessments for improvements that increase property value; assessments for services to the property (sewer, trash collection, etc.)
- **Contributions:** political; country club/fraternal lodge; raffle, bingo, or lottery tickets; tuition; value of time/services; gifts to lobby groups; civic leagues, social clubs; labor unions.
- **Miscellaneous:** commuting; home repair; rent; loss from sale of home; personal legal expenses; lost/misplaced cash or property; fines/penalties.